

# HOUSE JOURNAL

## OF THE

# IDAHO LEGISLATURE

FIRST REGULAR SESSION  
SIXTIETH LEGISLATURE

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**NINTH LEGISLATIVE DAY**  
**TUESDAY, JANUARY 20, 2009**

House of Representatives

The House convened at 11:30 a.m., the Speaker in the Chair.

Roll call showed 68 members present.  
Absent and excused – Chavez, Clark. Total – 2.  
Total – 70.

Prayer was offered by Chaplain Tom Dougherty.

The Pledge of Allegiance was led by Shirin Johnson, Page.

### Approval of Journal

January 20, 2009

Mr. Speaker:

We, your COMMITTEE ON JUDICIARY, RULES, AND ADMINISTRATION, report that we have read and approved the House Journal of the Eighth Legislative Day and recommend that same be adopted as corrected.

CLARK, Chairman

Mr. Clark moved that the report be adopted. Seconded by Mrs. Boe. Report adopted.

There being no objection, the House advanced to the Eighth Order of Business.

### Introduction, First Reading, and Reference of Bills and Joint Resolutions

#### HOUSE BILL NO. 1 BY BUSINESS COMMITTEE AN ACT

RELATING TO ENGINEERS AND SURVEYORS; AMENDING SECTION 54-1213, IDAHO CODE, TO REVISE PROVISIONS RELATING TO CERTAIN FEES; AND AMENDING SECTION 54-1214, IDAHO CODE, TO REVISE PROVISIONS RELATING TO CERTAIN FEES.

#### HOUSE BILL NO. 2 BY ESKRIDGE AND ANDERSON AN ACT

RELATING TO PROPERTY TAX; AMENDING CHAPTER 6, TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-602MM, IDAHO CODE, TO EXEMPT FROM THE PROPERTY TAX ANY INCREASE IN EXCESS OF THREE PERCENT PER YEAR IN THE NET

TAXABLE VALUE OF REAL PROPERTY OR OPERATING PROPERTY OF A TAXPAYER, TO PROVIDE TAX YEAR 2007 AS THE BASE YEAR, TO PROVIDE THE EFFECT OF A CHANGE OF TAX STATUS OR TAX EXEMPTION, TO PROVIDE DEFINITIONS, TO PROVIDE PROCEDURES FOR PERSONS ACTING IN CONCERT, TO PROVIDE THAT THE PROPERTY INCLUDED IN THE CALCULATION OF THE EXEMPTION SHALL INCLUDE EACH PARCEL OF REAL PROPERTY OWNED BY THE TAXPAYER, TO PROVIDE WHEN A SALE OR TRANSFER SHALL NOT BE DEEMED TO HAVE OCCURRED, TO PROVIDE CIRCUMSTANCES WHEN PROPERTY ACQUIRES A NEW TAXABLE VALUE, TO PROVIDE THAT THE EXEMPTION DOES NOT APPLY TO FOREST LANDS, TO PROVIDE THAT THE LEGISLATURE DECLARES THE EXEMPTION NECESSARY AND JUST AND TO PROVIDE FOR RULES; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

#### HOUSE BILL NO. 3 BY REVENUE AND TAXATION COMMITTEE AN ACT

RELATING TO CORPORATION INCOME TAXES; AMENDING SECTION 63-3027B, IDAHO CODE, TO REVISE STANDARDS FOR MAKING THE WATER'S-EDGE ELECTION ON BEHALF OF MEMBERS OF THE WATER'S-EDGE COMBINED GROUP; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

#### HOUSE BILL NO. 4 BY REVENUE AND TAXATION COMMITTEE AN ACT

RELATING TO PROPERTY TAX EXEMPTION FOR HOMESTEADS; AMENDING SECTION 63-602G, IDAHO CODE, TO REQUIRE THAT THE STATE TAX COMMISSION SHALL PUBLISH ADJUSTMENTS TO THE MAXIMUM AMOUNT SUBJECT TO PROPERTY TAX EXEMPTION TO REFLECT ANNUAL CHANGES IN THE COST-OF-LIVING FLUCTUATIONS BY A PERCENTAGE EQUAL AS NEAR AS PRACTICABLE TO THE ANNUAL CHANGE IN THE IDAHO HOUSING PRICE INDEX AND TO MAKE A TECHNICAL CORRECTION; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

#### HOUSE BILL NO. 5 BY REVENUE AND TAXATION COMMITTEE AN ACT

RELATING TO INCOME TAXES; AMENDING SECTION 63-3022, IDAHO CODE, TO PROVIDE THAT PASSIVE LOSSES INCURRED IN YEARS DURING WHICH A TAXPAYER HAD NO ACTIVITY IN IDAHO IS NOT DEDUCTIBLE; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

[H 1](#), [H 2](#), [H 3](#), [H 4](#), and [H 5](#) were introduced, read the first time by title, and referred to the Judiciary, Rules, and Administration Committee for printing.

There being no objection, the House advanced to the Eleventh Order of Business.

**Third Reading of Bills and Joint Resolutions**

Mr. Moyle asked unanimous consent that all bills on the Third Reading Calendar retain their places until Monday, January 26, 2009. There being no objection, it was so ordered.

There being no objection, the House advanced to the Sixteenth Order of Business.

**Adjournment**

Mr. Moyle moved that the House adjourn until 11 a.m., Wednesday, January 21, 2009. Seconded by Mr. Rusche. Motion carried.

Whereupon the Speaker declared the House adjourned at 11:39 p.m.

LAWERENCE DENNEY, Speaker

ATTEST:

BONNIE ALEXANDER, Chief Clerk